

## CHAPTER 307

## PRIVATE CEMETERIES

**307.01 PLAT AND RECORD.**

**HISTORY.** 1864 c. 62 ss. 1 to 3; G.S. 1866 c. 34 ss. 111 to 113; G.S. 1878 c. 34 ss. 261 to 263; G.S. 1894 ss. 3130 to 3132; 1903 c. 63 s. 1; R.L. 1905 s. 2960; G.S. 1913 s. 6316; 1923 c. 360 s. 1; G.S. 1923 s. 7625; M.S. 1927 s. 7625.

The diocese of St. Paul is not a public cemetery association and the lands comprising such a cemetery are not exempt from assessment for public improvements unless the requirements of the statutes are substantially complied with. The omission to record a plat was a substantial failure to comply with the statutory requirements, and the lands are not exempt from assessment. *Diocese of St. Paul v City of St. Paul*, 138 M 67, 168 NW 978.

Exemption of property from taxation does not comprehend exemption of excise and impost taxes by the owner of the exempted property, especially those which are not imposed in lieu of property taxes. The instant corporation is required to pay unemployment compensation taxation imposed on the basis of labor employed in operating and maintaining its cemetery. *Christgau v Woodlawn*, 208 M 263, 293 NW 619.

A part of the county poor farm may by resolution of the county board be set aside for burial of the poor. OAG May 17, 1933.

**307.02 EFFECT OF RECORDED PLAT.**

**HISTORY.** 1864 c. 62 s. 4; G.S. 1866 c. 34 s. 114; 1868 c. 21 s. 1; G.S. 1878 c. 34 s. 264; G.S. 1894 s. 3133; R.L. 1905 s. 2961; G.S. 1913 s. 6317; G.S. 1923 s. 7626; M.S. 1927 s. 7626.

**307.03 RELIGIOUS CORPORATIONS MAY ACQUIRE EXISTING CEMETERIES.**

**HISTORY.** 1903 c. 63 s. 2; R.L. 1905 s. 2962; G.S. 1913 s. 6318; G.S. 1923 s. 7627; M.S. 1927 s. 7627.

See annotations under section 307.01.

**307.04 CONVEYANCE OF LOTS.**

**HISTORY.** 1903 c. 63 s. 3; R.L. 1905 s. 2963; G.S. 1913 s. 6319; G.S. 1923 s. 7628; M.S. 1927 s. 7628.

**307.05 GIFTS AUTHORIZED FOR PROPRIETARY CARE OF LOTS IN CEMETERIES.**

**HISTORY.** 1919 c. 22 s. 1; G.S. 1923 s. 7629; M.S. 1927 s. 7629.

**307.06 TRANSFER TO ASSOCIATION; HOW EFFECTED.**

**HISTORY.** 1905 c. 38 s. 1; G.S. 1913 s. 6320; G.S. 1923 s. 7630; M.S. 1927 s. 7630.

**307.07 EFFECT OF TRANSFER.**

**HISTORY.** 1905 c. 38 s. 2; G.S. 1913 s. 6321; G.S. 1923 s. 7631; M.S. 1927 s. 7631.

# MINNESOTA STATUTES 1945 ANNOTATIONS

## 307.08 PRIVATE CEMETERIES

1912

### 307.08 DAMAGES; DISCHARGE OF FIREARMS; PENALTY.

HISTORY. R.S. 1851 c. 37 s. 15; P.S. 1858 c. 17 s. 53; G.S. 1866 c. 34 s. 105; 1874 c. 34 s. 1; G.S. 1878 c. 34 ss. 256, 257; G.S. 1894 ss. 3104, 3105; R.L. 1905 s. 2964; G.S. 1913 s. 6322; G.S. 1923 s. 7632; M.S. 1927 s. 7632.

### 307.09 EXEMPTIONS.

HISTORY. 1864 c. 62 s. 5; G.S. 1866 c. 34 s. 115; G.S. 1878 c. 34 s. 265; G.S. 1894 s. 3134; R.L. 1905 s. 2965; 1913 c. 137 s. 1; G.S. 1913 s. 6323; G.S. 1923 s. 7633; 1927 c. 295 s. 3; M.S. 1927 s. 7633.

Denial by members of the cemetery association of any trust relation to the lot owners who have used the cemetery and the refusal to account for moneys received and appropriated by the members of the association, authorizes judicial interference to compel recognition of the trust relation and the restoration of the funds to the treasury. *Brown v Maplewood*, 85 M 98, 89 NW 872.

The diocese not being a public cemetery association, the assessment in question may be collected in the usual course out of the lands of the cemetery not in use for burial purposes. *Diocese of St. Paul v City of St. Paul*, 138 M 67, 163 NW 978.

### 307.10 VACATION; CHANGE OF NAME.

HISTORY. 1864 c. 62 s. 6; G.S. 1866 c. 34 s. 116; G.S. 1878 c. 34 s. 266; G.S. 1894 s. 3135; 1901 c. 36; R.L. 1905 s. 2966; G.S. 1913 s. 6324; G.S. 1923 s. 7634; M.S. 1927 s. 7634.